Docket No.: 0505-1246P

(PATENT)

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Patent Application of:

Katsuhiko ITO et al. Allowed: August 21, 2007

Application No.: 10/660,577 Confirmation No.: 5276

Filed: September 12, 2003 Art Unit: 2167

For: LUBRICATING SYSTEM FOR Examiner: C. H. Kim

INTERNAL COMBUSTION ENGINE

COMMENTS ON STATEMENT OF REASONS FOR ALLOWANCE UNDER 37 CFR §1.104(E)

MS Issue Fee Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Sir:

Applicants have received the Examiner's Statement of Reasons for Allowance with the August 21, 2007 Notice of Allowance and Allowability regarding the above-identified application.

Entry of the Statement into the record should not be construed as any agreement with or acquiescence in the reasoning stated by the Examiner. Each of the claims stands on its own merits and is patentable because of the combination it recites and not because of the presence or absence of any one particular element.

The Examiner's Statement was not prepared by Applicants and only contains the Examiner's possible positions in one or more reasons for allowability. Thus, any interpretation

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with respect to the Examiner's Statement of Reasons for Allowance should not be imputed to the Applicants.

Dated: November 14, 2007

Respectfully submitted,

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